IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 2ND APRIL 2007 / 12TH CHAITHRA 1929

WP(C).No. 2002 of 2006(L)

PETITIONER:

ANNAMALAI, S/O.RAMA CHETTIYAR,
24, OLD PANCHAYATH OFFICE STREET,
GANDHIPURAM, SULESWARAMPETTY, POLLACHI.

BY ADV. SRI.M.CHANDRA BOSE

RESPONDENTS:
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1. THE COMMERCIAL TAX INSPECTOR
COMMERCIAL TAX CHECK POST, WALAYAR,
PALAKKAD.

2. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAX CHECK POST,
WALAYAR, PALAKKAD.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAX CHECK POST, WALAYAR, PALAKKAD.

4. STATE OF KERALA, REPRESENTED BY THE
COMMISSIONER OF TAXES, DEPARTMENT OF
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 02/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO: 2002/2006

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE REGISTRATION CERTIFICATE BEARING REG. NO. TN. 37/7920.

EXT.P2. COPY OF THE PERMIT NO. 130/P/2003 ISSUED BY THE RTA, POLLACHI.

EXT.P3. COPY OF THE ROAD PERMIT DT. 2/3/2005.

EXT.P4. COPY OF THE DRIVING LICENCE DT. 29/08/2005 ISSUED BY THE ASST. LICENSING AUTHORITY UDUMALPET.

EXT.P5. COPY OF THE INVOICE NO. 9375010295 DT. 12/1/2006.

EXT.P6. COPY OF THE REQUISITION DT. 16/1/2006 MADE BY SELVARAJ.

EXT.P7. COPY OF THE COMMUNICATIOND T. 16/1/2006 BY THE COMMERCIAL TAX OFFICER.

EXT.P8. COPY OF THE REPRESENTATION DT. 17/1/2006 GIVEN BY THE PETITIONER.

True copy

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K.BALAKRISHNAN NAIR,J.

WP(C)NO.2002 OF 2006-L

Judgment

In view of the interim order passed by this Court on 23.01.2006, no further orders are required in this Writ Petition and it is accordingly closed without prejudice to the power of the Commercial Taxes Officer (Enquiry) to finalise the proceedings initiated against the petitioner under Section 47(2) of the KVAT Act. The bank guarantee furnished by him shall be encashed or released as the case may be, subject to the final orders passed by the said Officer.

02.04.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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